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From:

Sent: Tue 9/16/2008 8:30 AM

To:

Cc:

Subject: Consent

If no other member is a manager, then all members are deemed to be member-managers eligible to be designated as TMP. Treas. Reg. 301.6231(a)(7)-2(b)(3) (last sentence)

If any other member is a manager under state law, and the designated member is not, then the designation as TMP is invalid.